

HOUSE BILL 2315  
By McMillan

AN ACT to amend Tennessee Code  
Annotated, Title 67, relative to  
taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

**SECTION 1.** Tennessee Code Annotated, Section 67-1-703(b), is amended by inserting the following language between the word “department” and the word “shall” in the first sentence:

, or owing five thousand dollars (\$5,000) or more in connection with any return,  
report or other document to be filed with the department under chapter 6 of this title,

**SECTION 2.** Tennessee Code Annotated, Section 67-6-504, is amended by adding the following as a new sentence at the end of subsection (f):

In extenuating circumstances, the commissioner has discretionary authority to  
waive electronic payment and filing requirements with respect to any returns filed  
pursuant to this chapter.

**SECTION 3.** This act shall take effect upon becoming a law, the public welfare requiring  
it.